

## 4. Instructions for Filing on Magnetic Tape or Cartridge

### Explanation of Magnetic Tape or Cartridge Records/Formats

The following records are mandatory when reporting quarterly wage information to DOR using the Social Security Administration format:

Code	Record	Code	Record
A	Transmitter	S	Supplemental
E	Employer	T	Total

#### Code A — Transmitter Record

The Code A record identifies the organization submitting the file and must be the first data record on each magnetic tape or cartridge filed. **Only one Code A record is needed per magnetic tape or cartridge.** Please use this record to direct wage reporting returns or information to a specific mail stop or department

#### Code E — Employer Record

A separate Code E record must be present for each Federal Identification number recorded on the tape or cartridge. All employee records (Code S) must be grouped following the Code E record for that Federal Identification number reporting group. At least one Code S record must be present for each Code E record reported on the file, unless there were no workers or no wages paid during the quarter.

#### Code S — Supplemental Record

The Code S record is required for reporting employee wage information to the Commonwealth of Massachusetts.

The record must be generated for each employee of an employer or establishment and must be grouped by employer or establishment immediately following the Code E record. If an employer had no workers or paid no wages during the quarter, no Code S record is required. The supplemental records should be reported in Social Security account number order within each establishment group, if possible.

The format of the employee name on the Code S record must correspond to the Name Code in position 159 of the preceding Code E record. All segments of the name, including initials, must be separated, preferably by blanks. Reports containing undivided names, e.g., JOHNRSMITH, will not be processed. Leading titles, e.g., Mr., Mrs., **must** be omitted from the name field. Lower case letters are not acceptable. Punctuation may be used, when appropriate. Parts of a compound surname must be connected by a hyphen. The name may be reported in one of the following ways:

HOWARD D. JONES JR	MARY MCCONNELL
H D JONES JR	MCCONNELL MARY
JONES H. D. JR	JONES, J
JONES HOWARD D JR	JONES, H.D. JR.
MARY O'CONNELL	SUSAN SMITH-JONES
O'CONNELL MARY	SMITH-JONES, S

**NOTE:** Prefixes, such as "O," "Mc," etc., must not be separated from the rest of the last name by a blank space but should be separated by an apostrophe.

All amount fields must include dollars and cents and must be reported without the "\$" symbol. Use of decimal points between dollars and cents is permissible **but is not preferred**. If no decimal point is inserted, the system will assume that the last two digits to the right represent cents. Negative amount fields **must not** be reported. Only positive amounts will be accepted.

#### Code T — Total Record

This record is required when reporting quarterly wage information to the Commonwealth of Massachusetts and must be the last record reported for a Federal Identification number reporting group. This record contains the aggregate totals for all preceding Massachusetts Code S records for that group.

A single Code T record must be generated for each Code E record submitted on magnetic tape or cartridge.

Total fields must be right justified. Use "0"s to fill the field. All unused total fields must be filled with "0"s.

All monetary total fields must include dollars and cents but without the "\$" symbol. Use of decimal points between dollars and cents is permissible **but is not preferred**.

Employers or authorized representatives must have one Code A record and for each employer reported on the magnetic tape or cartridge, one Code E record, one Code T record and one or more corresponding Code S records. The one exception to this would be if an employer had no workers or paid no wages during the quarter, Codes A, E and T records are required. No Code S record is necessary in this situation.

### Magnetic Tape or Cartridge Specifications

#### No Deviations From These Specifications Will Be Allowed

- Data must be written on either a 1/2-inch, 9-track magnetic tape, odd parity, in the unpacked mode or IBM cartridge 3480. Recording density may be 6250 BPI or 1600 BPI. A recording density of 6250 BPI is preferred.

- Internal tape labels are optional but preferred. If the tape or cartridge is labeled, it must be IBM standard labels. Unlabeled tapes or cartridges are also accepted. If header and trailer labels are used, they must be separated from the data records by a tape mark. **Never** begin a tape or cartridge with a tape mark. Headers and trailers must be written in the same recording density as data records.

- DOR will accept magnetic tape or cartridge recorded in Extended Binary Coded Decimal Interchange Code (EBCDIC), 8-bit American Standard Code for Information Interchange (ASCII), or in Virtual Memory Systems (VMS). Character sets other than those indicated will not be accepted.

- Each logical record on magnetic tape or cartridge must be 275 positions long with one exception. For computers only capable of writing records containing even byte lengths, record size 276 is acceptable. In such cases, position 276 must be, or translate to, a hexadecimal "40" (EBCDIC blank, decimal value 64).

- Records on magnetic tape or cartridge must be created fixed block. Tapes or cartridges written variable blocked with record descriptor words are not acceptable and will be returned to the transmitter for correction. Records may be blocked from 1 through 25, but the blocking factor must be consistent throughout the tape or cartridge report. A short block (less than the standard blocking factor) is acceptable at the end of the tape or cartridge file.

- Authorized representatives reporting wage information for multiple employers should report all information on the same tape or cartridge as opposed to separate tapes or cartridges for each employer. Each tape or cartridge submitted must consist of a single file containing records for each employer with no intervening tape marks.

### Mailing Instructions

- Submit a separate Magnetic Media Transmitter Report with each tape or cartridge you file. Mail the completed transmitter report and tape or cartridge to: **Massachusetts Department of Revenue, PO Box 7030, Boston, MA 02204.**

- All possible care will be given to safeguard the tape reels or cartridges while they are in our custody, but the Department of Revenue cannot assume responsibility for loss or damage in transit.

- Check your tape or cartridge before sending it to make sure it is in good condition and readable.

- Each tape reel or cartridge must have a label on the outside to clearly identify the transmitter, the filing quarter and year.